Pursuant to Article 10, paragraphs (1) and (2), and Article 21 of the Law on Auditing of Institutions of Bosnia and Herzegovina (Official Gazette of BiH, No. 12/06), the Auditor General hereby issues the following

DECISION

ON PUBLISHING THE FRAMEWORK OF PROFESSIONAL PRONOUNCEMENTS OF THE INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS (INTOSAI)

Article 1

The Audit Office of the Institutions of Bosnia and Herzegovina hereby publishes the INTOSAI Framework of Professional Pronouncements (IFPP), which consists of documents adopted by the International Congress of Supreme Audit Institutions (INCOSAI). The IFPP has three levels: INTOSAI Principles, ISSAI Standards and INTOSAI Guidance, comprising of:[1]

INTOSAI Principles (INTOSAI-P)
INTOSAI Founding Principles INTOSAI-P 1-9
INTOSAI Core Principles INTOSAI-P 10-99
INTOSAI Standards (ISSAI)
Fundamental Principles of Public-Sector Auditing ISSAI 100-129
Organizational Requirements for SAIs ISSAI 130-199
Financial Audit
Financial Audit Principles ISSAI 200-299
Financial Audit Standards ISSAI 2000-2899
Performance Audit
Performance Audit Principles ISSAI 300-399
Performance Audit Standards ISSAI 3000-3899
Compliance Audit
Compliance Audit Principles ISSAI 400-499
Compliance Audit Standards ISSAI 4000-4899
Other Engagements

[1]IFPP - INTOSAI Framework of Professional Pronouncements; INTOSAI - International Organization of Supreme Audit Institutions; INCOSAI - International Congress of Supreme Audit Institutions; ISSAI - International Standards of Supreme Audit Institutions

Principles for Other Engagements ISSAI 600-699
Standards for Other Engagements ISSAI 6000-6499
Competency Standards (COMP)
COMP 700-799
COMP 7000-7499
INTOSAI Guidance (GUID)
SAI Organizational Guidance GUID 1900-1999
Supplementary Financial Audit Guidance GUID 2900-2999
Supplementary Performance Audit Guidance GUID 3900-3999
Supplementary Compliance Audit Guidance GUID 4900-4999
Subject Matter Specific Guidance GUID 5000-5999
Supplementary Guidance on Other Engagements GUID 6500-6999
Supplementary Competency Guidance COMP 7500-7999
Other Guidance GUID 9000-9999

Article 2

The International Organization of Supreme Audit Institutions (INTOSAI) updates the IFPP and publishes it on its website: www.issai.org.

Article 3

All employees of the Audit Office and other persons performing any audit duties under the Law on Auditing of Institutions of Bosnia and Herzegovina shall comply with the Framework of Professional Pronouncements referred to in Article 1 of this Decision.

Article 4

The principles, standards and guidance of the IFPP referred to in Article 1 of this Decision shall be published on the website of the Audit Office: www.revizija.gov.ba.

Article 5

This Decision shall enter into force on the date of its adoption and shall be published in the Official Gazette of BiH.

No.: 01-16-1-3/23

Date: January 5, 2023

AUDITOR GENERAL

Hrvoje Tvrtković, signed